

# FISCAL YEAR 2024-25 BUDGET

At a meeting of the Garden City Library Board (“Library Board”), County of Wayne, State of Michigan, held at the [Garden City Public Library \(31735 Maplewood, Garden City, MI\)](#) on [May 08, 2024](#), at 7:00 PM, prevailing Eastern Time.

PRESENT: [Drew McMechan](#), [W. Paul Werhane](#), [Lynn Cox](#), [Nancy Bailey](#), [Barbra Reddy](#), [Janet Smith](#),

ABSENT:

It was moved by Board Member Smith, supported by Board Member Reddy.

**Resolved:** After consideration and review, the Garden City Library Board adopts the proposed budget for the fiscal year ending June 30, 2025 (FY2024-25), as presented. Further, the Board appropriates \$733,170 for library purposes for the fiscal year ending June 30, 2025. All other amounts shown are for supporting documentation, administrative control, and guidance purposes.

Roll Call Vote

McMechan: AYE    Werhane: AYE    Cox: AYE    Bailey: AYE    Reddy: AYE    Smith: AYE

Passes unanimously 6-0

# BUDGET NARRATIVE

FY2024-25

I am pleased to present this proposed budget for the upcoming fiscal year. The budget consists of the Library's two (2) Funds: The General Fund (101), which is sometimes referred to as the Operating Fund; and the Building Fund (471). Each Fund is supported by its own millage. As with previous budgets, the budget will be controlled at the Fund Level. The accompanying line-item detail is provided for purposes of guidance and administrative control. The Library uses a modified accrual basis of accounting.

This proposed budget for the Garden City Public Library for the fiscal year ending June 30, 2025 (FY2024-25) appropriates \$733,170 for the General Fund (101) for operating purposes and proposes levying a total millage rate of 1.8567 mills comprised of 0.9141 mill for the voter approved 2018 operating millage, and the 0.9426 mill for the voter approved 2019 building millage.

As the Building Fund (471) is far less complex, it will be treated first. The more detailed General Fund (101) will be treated second.

## Building Fund (471)

We anticipate a 22% increase in revenue over the current year's budget. This is based in part on an anticipated 7.4% increase in property tax revenue, with no Headlee Rollback, and an anticipated 3% interest rate on the invested Fund Balance. We are not planning any expenditures from this Fund during the fiscal year. Therefore, the Fund Balance should increase by the total revenue realized.

## General Fund (101)

### Revenue

We anticipate a 7.4% increase in property tax revenue, with no Headlee Rollback. We are also anticipating 3% interest on our invested funds. Our total revenue is projected to be 11% higher than the current year's budgeted amount.

Approved: 5/8/2024

## Expenditures

### Personnel

In 2008, the salaries of the professional staff corresponded to pay rates defined in the GCSPPA contract. The Library Director's salary was within the range of "Pay Grade 6" which was one grade higher than the Director of Human Resources. The Library's Assistant Director's salary was within the range of "Pay Grade 3" which included the FRC Supervisor. And librarians possessing an MLS degree earned the hourly equivalent of the starting salary of "Pay Grade 1". Much has changed since then. The duties, responsibilities, and expectations of our staff have greatly expanded. However, our salaries have not kept pace. This budget proposes to bring the pay of our professional staff back in line with the GCSPPA pay grades 6, 3, and 1. At the same time, we propose raising the wages of our non-professional staff commensurately.

Personnel costs are the largest portion of our annual expenditure. In most public library budgets, personnel costs account for 65% or more of the total budget. We are pleased that our personnel costs will be only 65% of the total budget.

### Professional/Technical

The second largest expense category is Professional/Technical. This includes rent, legal fees, financial services, education, training, and dues. Under financial services, we will have a slight increase in the fee for our audit, a small annual fee for QuickBooks Online, and will be switching to an online timeclock system. This system will eliminate most of the manual calculations of hours worked, eliminate the need to retain hard copies of timecards, automatically track PTO balances, and generally simplify the payroll processes. We are anticipating a 3% increase in automation fees from TLN. Under Memberships and Dues, we anticipate a slight increase in MLA organizational dues, and have budgeted to pay individual member dues for both of our librarians (the Director is covered by the organizational membership).

Despite the various increases here and in other portions of the budget, we are still able to propose a healthy contribution to the "Designated Fund" of over \$40,000.

### Operating

All the increases in the Operating category will be going towards improving our digital collections: eBooks, downloadable audiobooks, etc.

### Capital Outlay

We are also proposing an 18% increase to our Collection Development: books, movies, and audio.

Approved: 5/8/2024

2022-23	2023-24	2023-24	2024-25
ACTUAL	AMENDED	PROJECTED	Approved
ACTIVITY	BUDGET	ACTIVITY	BUDGET

**ESTIMATED REVENUES: FUND 471 ACTIVITY 000**

GENERAL REVENUES					
471- 000- 401	Tax Revenues	580,968	621,293	603,000	666,873
471- 000- 573	LCSA - PPT Reimb	3,835	0		
	<b>SUBTOTAL GENERAL REVENUES</b>	<b>584,803</b>	<b>621,293</b>	<b>603,000</b>	<b>666,873</b>
<b>MISC. REVENUES</b>					
471- 000- 664	Interest	29,642	1,000	95,000	93,000
	<b>SUBTOTAL MISC. REVENUES</b>	<b>29,642</b>	<b>1,000</b>	<b>95,000</b>	<b>93,000</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>614,445</b>	<b>622,293</b>	<b>698,000</b>	<b>759,873</b>
NET OF REVENUES/APPROPRIATIONS - FUND 471					
	BEGINNING FUND BALANCE	614,445	622,293	698,000	759,873
	ENDING FUND BALANCE	1,114,872	1,697,595	1,697,595	2,395,595
	ENDING FUND BALANCE	1,697,595	2,319,888	2,395,595	3,155,468

**ESTIMATED REVENUES: FUND 101 ACTIVITY 000**

	2022-23 ACTUAL ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 Approved BUDGET
<b>LSCA - PPT REIMB. REVENUES</b>				
101- 000- 573	LCSA - PPT Reimb	0	0	3,099
	SUBTOTAL LSCA - PPT REIMB REVENUES	0	0	3,099
<b>GRANTS FROM LOCAL UNITS</b>				
101- 000- 595	Local Community Stabilization Authority	0	1,200	0
	SUBTOTAL GRANTS FROM LOCAL UNIT REVENUES	0	1,200	0
<b>MISC. REVENUES</b>				
101- 000- 664	Interest	6,308	6,000	38,000
	SUBTOTAL MISC. REVENUES	6,308	6,000	38,000
<b>GENERAL REVENUES</b>				
101- 000- 190	Use Of Fund Balance		0	0
101- 000- 403	Tax Revenues	567,295	602,507	579,840
101- 000- 566	State Aid	32,300	27,570	27,960
101- 000- 581	Penal Fines	16,898	15,000	16,950
101- 000- 602	Photocopier Coin-Op	3,250	2,400	3,000
101- 000- 603	User Fees	3,050	2,000	5,000
101- 000- 674	Private Contributions And Donations	1,986	1,000	350
	SUBTOTAL GENERAL REVENUES	624,779	650,477	633,100
		<b>631,087</b>	<b>657,677</b>	<b>733,170</b>

**APPROPRIATIONS: FUND 101 ACTIVITY 790**

	2022-23 ACTUAL ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 Approved BUDGET
<b>PERSONNEL</b>				
101- 790- 702		179,001	179,001	199,049
101- 790- 703		140,202	147,600	157,027
101- 790- 708	297,401	210	210	0
101- 790- 714		4,131	2,273	4,593
101- 790- 715		24,790	20,000	27,643
101- 790- 716		17,400	17,400	20,406
101- 790- 717		1,452	1,452	1,500
101- 790- 718		37,656	37,656	52,540
101- 790- 719		933	933	1,165
101- 790- 720		716	641	680
101- 790- 721		880	984	1,070
101- 790- 722		50	50	50
101- 790- 874		10,269	10,269	10,269
	78,571			
	375,972	417,690	418,469	475,992

	2022-23 ACTUAL ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 Approved BUDGET
<b>OPERATING</b>				
101- 790- 726		7,179	7,200	7,200
101- 790- 740		1,100	1,100	1,100
101- 790- 778	12,046	23,000	23,000	28,000
101- 790- 851	2,661	3,000	3,000	3,000
101- 790- 933	2,753	2,000	2,000	2,000
	9,830			
	27,290	36,279	36,300	41,300

	2022-23 ACTUAL ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 Approved BUDGET
<b>MISC EXPENDITURES</b>				
101- 790- 774		1,000	1,000	1,000
	650			
	650	1,000	1,000	1,000

	2022-23 ACTUAL ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 Approved BUDGET
<b>PROFESSIONAL/TECHNICAL</b>				
101- 790- 801		0	0	0
101- 790- 801		0	0	0
101- 790- 801		0	0	0
101- 790- 802		5,000	5,000	5,000
101- 790- 803		0	0	0
101- 790- 804		13,100	13,100	14,560
101- 790- 805	150	150	150	150
101- 790- 809		2,650	2,650	2,700
101- 790- 810	5,106	4,636	4,636	5,000
101- 790- 820	39,000	40,950	40,950	42,230
	44,190			
101- 790- 850	732	1,600	1,600	1,600
101- 790- 890	5,000	7,515	7,515	7,515
101- 790- 921	0	0	0	0

	2022-23	2023-24	2023-24	2024-25
	ACTUAL	AMENDED	PROJECTED	Approved
	ACTIVITY	BUDGET	ACTIVITY	BUDGET
101- 790- 922	0	0		
101- 790- 923	0	0		
101- 790- 931	0	0		
101- 790- 940	48,745	48,100	48,100	48,100
101- 790- 955	900	5,000	5,000	5,000
101- 790- 958	250	1,137	1,137	1,255
101- 790- 960		6,000	5,000	1,000
101- 790- 961		31,220	47,942	5,000
101- 790- 980	65,000			33,768
	SETTLEMENT With CITY			
	209,073	167,058	182,780	172,878
	SUBTOTAL PROFESSIONAL/TECHNICAL			

**CAPITAL OUTLAY**

101- 790- 978	54,672	35,650	35,650	42,000
	54,672	35,650	35,650	42,000
	SUBTOTAL CAPITAL OUTLAY			

**TOTAL APPROPRIATIONS 667,657 657,677 674,199 733,170**

NET OF REVENUES/APPROPRIATIONS - FUND 101	-36,570	0	0	0
BEGINNING FUND BALANCE	682,896	646,326	646,326	646,326
FUND BALANCE ADJUSTMENTS	0	0	0	0
ENDING FUND BALANCE	646,326	646,326	646,326	646,326
ESTIMATED REVENUES - ALL FUNDS	1,245,532	1,279,970	1,372,199	1,493,043
APPROPRIATIONS - ALL FUNDS	667,657	657,677	674,199	733,170
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	577,875	622,293	698,000	759,873
BEGINNING FUND BALANCE - ALL FUNDS	1,797,768	2,343,921	2,343,921	3,041,921
FUND BALANCE ADJUSTMENTS - ALL FUNDS	0	0	0	0
ENDING FUND BALANCE - ALL FUNDS	2,375,643	2,966,214	3,041,921	3,801,794

**RESOLUTION SUBMITTING TAX RATE REQUEST**

At a meeting of the Garden City Library Board (“Library Board”), County of Wayne, State of Michigan, held at the Garden City Public Library (31735 Maplewood, Garden City, MI) on May 08, 2024, at 7:00 PM, prevailing Eastern Time.

PRESENT: Drew McMechan, W. Paul Werhane, Lynn Cox, Nancy Bailey, Barbra Reddy, and Janet R. Smith.

ABSENT:

The following preamble and resolution were offered by Board Member Smith and supported by Board Secretary Cox.

**WHEREAS**, the Garden City Public Library is a city library established under Section 10a of the City, Village and Township Libraries Act, 1877 PA 164; and

**WHEREAS**, voters in the City of Garden City (“City”) approved a millage in August 2018 at a rate of 1.0 mill that had been reduced by the Headlee Amendment to .9141 mill in 2022; and

**WHEREAS**, voters in the City also approved a millage in November 2019 at a rate of 1.0 mill that had been reduced by the Headlee Amendment to .9426 mill in 2022; and

**WHEREAS**, the Library Board held a public budget hearing on May 08, 2024, after notice of the hearing was duly given and published in the Telegram Newspaper on April 18, 2024; and

**WHEREAS**, pursuant to Section 10a(3) of PA 164, the Library Board “shall prepare an estimate of the amount of money necessary for the support and maintenance of the free public library for the ensuing year, not to exceed 2 mills on the dollar of the taxable property of the city” and “shall report the estimate to the legislative body of the city”; and

**WHEREAS**, also pursuant to Section 10a(3) of PA 164, the City Council “shall raise by tax upon the taxable property in the city the amount of the estimate in the same manner that other general taxes are raised in the city”;

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The Library Board approves and certifies the levy of a total millage rate of 1.8567 mills, comprised of .9141 mill for the 2018 millage and .9426 mill for the 2019 millage, to be levied in July 2024.
2. The Library Director shall submit a copy of this Resolution to the Mayor and Council of Garden City, and the Garden City Clerk and Treasurer as soon as possible.
3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are rescinded.

AYES: Members: Drew McMechan, W. Paul Werhane, Lynn Cox, Nancy Bailey, Barbra Reddy, Janet R. Smith

NAYS: Members: none

**RESOLUTION DECLARED ADOPTED.**

STATE OF MICHIGAN )  
 ) ss.  
COUNTY OF WAYNE )

I, the Secretary of the Garden City Library Board, certify that the foregoing is a true and complete copy of a resolution adopted by the Board at a meeting held on May 08, 2024, and that the meeting was in full compliance with the Open Meetings Act, 1976 PA 267, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Open Meetings Act.

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Lynn Cox, Secretary